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Ph: (712) 580-5075 Bolton-Menk.com

July 2, 2018

Board of Supervisors Palo Alto County Courthouse 1010 Broadway Emmetsburg, IA 50536

RE: Approximate Assessments Report

Proposed Drainage Improvements

Drainage District No. 180, Lateral 1 System

Project No.: P11.108654

Dear Board Members:

As per your direction we have prepared a set of maps showing the approximate distribution of assessments for the \$1.5 million in costs estimated for the improvements recommended in the engineer's report. The enclosed maps present an approximate spread of the engineer's estimated cost of the proposed improvements to the benefited parcels of the drainage district. The benefits-based assessments include a unique special benefit assessment upon the city reflecting the residual benefit to a partially tributary 84.4 acres of the city which were drained via a storm sewer system many years ago out of the watershed by decision of the city. This partially tributary area is not included in the benefited lands area and the individual lots have not been assigned assessments.

We wish to emphasize that this work has been done for the landowners to use as a tool for planning purposes only. We offer the following disclaimer statement, and we ask that it be posted with the maps. Many variables are involved in the calculation of a drainage district benefit classification. The approximate assessments presented are estimates of how an experienced benefit commission would spread the engineer's estimated cost of the designated proposed facility to the benefited lands. This is not the product of a duly appointed benefit commission. This is not a part of the engineer's report. This should not be relied upon to be accurate for any individual parcel or farm. The intended purpose is to show the approximate general relative distribution of benefits for planning purposes of the landowners. No guarantee is intended, made or implied by the preparers of these approximate assessments maps.

Sincerely,

Bolton & Menk, Inc.

Donald D. Etler, P.E.

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